



OFFICE OF MANAGEMENT AND BUDGET

2 CFR Part 200

Uniform Administrative Requirements, Cost Principles, and Audit Requirements

AGENCY: Office of Management and Budget.

ACTION: Guidance.

SUMMARY: This document announces the availability of the first of two 2021 Compliance Supplement Addenda (2021 Addendum 1) for the Office of Management and Budget’s uniform administrative requirements, cost principles, and audit requirements regulations. This document also offers interested parties an opportunity to comment on the 2021 Addendum 1.

DATES: The 2021 Addendum 1 serves as a complement to the 2021 Compliance Supplement published on August 13, 2021 (FR Doc. 2021-17363) and applies to fiscal year audits beginning after June 30, 2020. All comments to the 2021 Addendum 1 must be in writing and received by [INSERT DATE 30 DAYS AFTER PUBLICATION]. Late comments will be considered to the extent practicable.

ADDRESSES: Comments will be reviewed and addressed, when appropriate, in the 2022 Compliance Supplement. Electronic mail comments may be submitted to: <http://www.regulations.gov>. Please include “2 CFR Part 200 Subpart F – Audit Requirements, Appendix XI-Compliance Supplement Addendum- 2021 1” in the subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone number, and e- mail address in the text of the message. Comments may also be sent to: GrantsTeam@omb.eop.gov.

Please note that all public comments received are subject to the Freedom of Information

Act and will be posted in their entirety, including any personal and/or business confidential information provided. Do not include any information you would not like to be made publically available.

The 2021 Addendum 1 with Part 4 of the two American Rescue Plan Act (ARP) programs is available online on the CFO homepage at <https://www.cfo.gov/policies-and-guidance/>

FOR FURTHER INFORMATION CONTACT: Recipients and auditors should contact their cognizant or oversight agency for audit, or Federal awarding agency, as appropriate under the circumstances. The Federal agency contacts are listed in appendix III of the Supplement. Subrecipients should contact their pass-through entity. Federal agencies should contact Gil Tran at Hai_M._Tran@omb.eop.gov or (202) 395-3052 or the OMB Grants team at GrantsTeam@omb.eop.gov.

SUPPLEMENTARY INFORMATION: The 2021 Addendum 1 (2 CFR part 200, subpart F, appendix XI) adds audit guidance for two new ARP programs to Part 4 of the 2021 Compliance Supplement. The programs are: (1) Treasury's Coronavirus State and Local Fiscal Recovery Funds (assistance listing number 21.027), and (2) Education's Education Stabilization Fund (assistance listing number 84.425). Other Parts of the 2021 Compliance Supplement remain unchanged.

As Federal awarding agencies are implementing additional ARP programs, OMB will continue to work with them to identify the new ARP programs that have special compliance and reporting requirements. When completed by the agencies and reviewed by OMB, these audit guides will be published as on the CFO.gov website as Addendum 2 to the 2021 Compliance Supplement.

Agencies have identified the following potential programs for Addendum 2.

USDA 10.542 – Pandemic EBT – Food Benefits

USDA 10.649 – Pandemic EBT – Admin Costs

HHS 93.575 – Child Care and Development Block Grant

HHS 93.499 – Low Income Household Water Assistance Program

HHS 93.558 - TANF

HUD 14.871 – Section 8 Housing Choice Vouchers

DOT 20.315 – National Railroad Passenger Corporation Grants

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